

U.S. BANKRUPTCY COURT

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WASH. D.C.

2023 OCT 16 AM 11:41

CHARLES A. KAVCHIK

RECEIVED

U.S. BANKRUPTCY COURT

FILER

WASH. D.C.

# EXHIBIT A

**United States Bankruptcy Court, District of New Jersey (Newark)**

Fill in this information to identify the case (Select only one Debtor per claim form):

<input type="checkbox"/> Bed Bath & Beyond Inc. (Case No. 23-13359)	<input type="checkbox"/> Alamo Bed Bath & Beyond Inc. (Case No. 23-13360)	<input type="checkbox"/> BBB Canada LP Inc. (Case No. 23-13361)	<input type="checkbox"/> BBB Value Services Inc. (Case No. 23-13362)
<input type="checkbox"/> BBBY Management Corporation (Case No. 23-13363)	<input type="checkbox"/> BBBYCF LLC (Case No. 23-13364)	<input type="checkbox"/> BBBYTF LLC (Case No. 23-13365)	<input type="checkbox"/> bed 'n bath Stores Inc. (Case No. 23-13396)
<input type="checkbox"/> Bed Bath & Beyond of Annapolis, Inc. (Case No. 23-13366)	<input type="checkbox"/> Bed Bath & Beyond of Arundel Inc. (Case No. 23-13367)	<input type="checkbox"/> Bed Bath & Beyond of Baton Rouge Inc. (Case No. 23-13368)	<input type="checkbox"/> Bed Bath & Beyond of Birmingham Inc. (Case No. 23-13369)
<input type="checkbox"/> Bed Bath & Beyond of Bridgewater Inc. (Case No. 23-13370)	<input type="checkbox"/> Bed Bath & Beyond of California Limited Liability Company (Case No. 23-13371)	<input type="checkbox"/> Bed Bath & Beyond of Davenport Inc. (Case No. 23-13372)	<input type="checkbox"/> Bed Bath & Beyond of East Hanover Inc. (Case No. 23-13373)
<input type="checkbox"/> Bed Bath & Beyond of Edgewater Inc. (Case No. 23-13374)	<input type="checkbox"/> Bed Bath & Beyond of Falls Church, Inc. (Case No. 23-13375)	<input type="checkbox"/> Bed Bath & Beyond of Fashion Center, Inc. (Case No. 23-13376)	<input type="checkbox"/> Bed Bath & Beyond of Frederick, Inc. (Case No. 23-13377)
<input type="checkbox"/> Bed Bath & Beyond of Gaithersburg Inc. (Case No. 23-13378)	<input type="checkbox"/> Bed Bath & Beyond of Gallery Place L.L.C. (Case No. 23-13379)	<input type="checkbox"/> Bed Bath & Beyond of Knoxville Inc. (Case No. 23-13380)	<input type="checkbox"/> Bed Bath & Beyond of Lexington Inc. (Case No. 23-13381)
<input type="checkbox"/> Bed Bath & Beyond of Lincoln Park Inc. (Case No. 23-13382)	<input type="checkbox"/> Bed Bath & Beyond of Louisville Inc. (Case No. 23-13383)	<input type="checkbox"/> Bed Bath & Beyond of Mandeville Inc. (Case No. 23-13384)	<input type="checkbox"/> Bed, Bath & Beyond of Manhattan, Inc. (Case No. 23-13397)
<input type="checkbox"/> Bed Bath & Beyond of Opry Inc. (Case No. 23-13385)	<input type="checkbox"/> Bed Bath & Beyond of Overland Park Inc. (Case No. 23-13386)	<input type="checkbox"/> Bed Bath & Beyond of Palm Desert Inc. (Case No. 23-13387)	<input type="checkbox"/> Bed Bath & Beyond of Paradise Valley Inc. (Case No. 23-13388)
<input type="checkbox"/> Bed Bath & Beyond of Pittsford Inc. (Case No. 23-13389)	<input type="checkbox"/> Bed Bath & Beyond of Portland Inc. (Case No. 23-13390)	<input type="checkbox"/> Bed Bath & Beyond of Rockford Inc. (Case No. 23-13391)	<input type="checkbox"/> Bed Bath & Beyond of Towson Inc. (Case No. 23-13392)
<input type="checkbox"/> Bed Bath & Beyond of Virginia Beach Inc. (Case No. 23-13393)	<input type="checkbox"/> Bed Bath & Beyond of Waldorf Inc. (Case No. 23-13394)	<input type="checkbox"/> Bed Bath & Beyond of Woodbridge Inc. (Case No. 23-13395)	<input type="checkbox"/> Buy Buy Baby of Rockville, Inc. (Case No. 23-13398)
<input type="checkbox"/> Buy Buy Baby of Totowa, Inc. (Case No. 23-13399)	<input type="checkbox"/> Buy Buy Baby, Inc. (Case No. 23-13400)	<input type="checkbox"/> BWAQ LLC (Case No. 23-13401)	<input type="checkbox"/> Chef C Holdings LLC (Case No. 23-13402)
<input type="checkbox"/> Decorist, LLC (Case No. 23-13403)	<input type="checkbox"/> Deerbrook Bed Bath & Beyond Inc. (Case No. 23-13404)	<input type="checkbox"/> Harmon of Brentwood, Inc. (Case No. 23-13405)	<input type="checkbox"/> Harmon of Caldwell, Inc. (Case No. 23-13406)
<input type="checkbox"/> Harmon of Carlstadt, Inc. (Case No. 23-13407)	<input type="checkbox"/> Harmon of Franklin, Inc. (Case No. 23-13408)	<input type="checkbox"/> Harmon of Greenbrook II, Inc. (Case No. 23-13409)	<input type="checkbox"/> Harmon of Hackensack, Inc. (Case No. 23-13410)
<input type="checkbox"/> Harmon of Hanover, Inc. (Case No. 23-13411)	<input type="checkbox"/> Harmon of Hartsdale, Inc. (Case No. 23-13412)	<input type="checkbox"/> Harmon of Manalapan, Inc. (Case No. 23-13413)	<input type="checkbox"/> Harmon of Massapequa, Inc. (Case No. 23-13414)
<input type="checkbox"/> Harmon of Melville, Inc. (Case No. 23-13415)	<input type="checkbox"/> Harmon of New Rochelle, Inc. (Case No. 23-13416)	<input type="checkbox"/> Harmon of Newton, Inc. (Case No. 23-13417)	<input type="checkbox"/> Harmon of Old Bridge, Inc. (Case No. 23-13418)
<input type="checkbox"/> Harmon of Plainview, Inc. (Case No. 23-13419)	<input type="checkbox"/> Harmon of Raritan, Inc. (Case No. 23-13420)	<input type="checkbox"/> Harmon of Rockaway, Inc. (Case No. 23-13421)	<input type="checkbox"/> Harmon of Shrewsbury, Inc. (Case No. 23-13422)
<input type="checkbox"/> Harmon of Totowa, Inc. (Case No. 23-13423)	<input type="checkbox"/> Harmon of Wayne, Inc. (Case No. 23-13424)	<input type="checkbox"/> Harmon of Westfield, Inc. (Case No. 23-13425)	<input type="checkbox"/> Harmon of Yonkers, Inc. (Case No. 23-13426)
<input type="checkbox"/> Harmon Stores, Inc. (Case No. 23-13427)	<input type="checkbox"/> Liberty Procurement Co. Inc. (Case No. 23-13428)	<input type="checkbox"/> Of a Kind, Inc. (Case No. 23-13429)	<input type="checkbox"/> One Kings Lane LLC (Case No. 23-13430)
<input type="checkbox"/> San Antonio Bed Bath & Beyond Inc. (Case No. 23-13431)	<input type="checkbox"/> Springfield Buy Buy Baby, Inc. (Case No. 23-13432)		

## Modified Official Form 410

### Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

#### Part 1: Identify the Claim

1. Who is the current creditor?

VENTURA COUNTY TAX COLLECTOR

Name of the current creditor (the person or entity to be paid for this claim)

COUNTY OF VENTURA TREASURER-TAX COLLECTOR

2. Has this claim been acquired from someone else?

No  
 Yes. From whom? \_\_\_\_\_

3. Where should notices and payments to the creditor be sent?

Where should notices to the creditor be sent?

ATTN BANKRUPTCY  
800 S VICTORIA AVE

Where should payments to the creditor be sent? (if different)

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

VENTURA  
CA  
93009-1290

Contact phone 805-654-3775

Contact phone \_\_\_\_\_

Contact email special.collections@ventura.org

Contact email \_\_\_\_\_

4. Does this claim amend one already filed?

No  
 Yes. Claim number on court claims registry (if known) \_\_\_\_\_

Filed on MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

No  
 Yes. Who made the earlier filing? \_\_\_\_\_

#### Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?

No  
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 7 0 1 7

7. How much is the claim?

\$ 8,819.85

Does this amount include interest or other charges?

No  
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim?

Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.

Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).

Limit disclosing information that is entitled to privacy, such as health care information.

PROPERTY TAXES

9. Is all or part of the claim secured?

 No  
 Yes. The claim is secured by a lien on property.

Nature of property:

- Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
 Motor vehicle  
 Other. Describe: \_\_\_\_\_

Basis for perfection: \_\_\_\_\_

Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$\_\_\_\_\_

Amount of the claim that is secured: \$\_\_\_\_\_

Amount of the claim that is unsecured: \$\_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$\_\_\_\_\_

Annual Interest Rate (when case was filed) \_\_\_\_\_ %

- Fixed  
 Variable

10. Is this claim based on a lease?

 No  
 Yes. Amount necessary to cure any default as of the date of the petition. \$\_\_\_\_\_

11. Is this claim subject to a right of setoff?

 No  
 Yes. Identify the property: \_\_\_\_\_

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

	Amount entitled to priority
<input type="checkbox"/> No	
<input checked="" type="checkbox"/> Yes. Check one:	
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$_____
<input type="checkbox"/> Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$_____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$_____
<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ 8,819.85
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$_____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.	\$_____

\* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.



Additional Noticing Addresses (if provided):

**Additional Address 1**

Name:  
Address1:  
Address2:  
Address3:  
Address4:  
City:  
State:  
Postal Code:  
Country:

Contact Phone:  
Contact Email:

**Additional Address 2**

Name:  
Address1:  
Address2:  
Address3:  
Address4:  
City:  
State:  
Postal Code:  
Country:

Contact Phone:  
Contact Email:

Additional Supporting Documentation Provided

- Yes  
 No

Attachment Filename:

Bed Bath & Beyond Inc POC 092123.pdf

Electronic Proof of Claim Confirmation: 3335-1-QFYHS-600160946

Claim Electronically Submitted on (UTC) : 2023-09-21T22:56:09.797Z

Submitted by: VENTURA COUNTY TAX COLLECTOR  
special.collections@ventura.org



Taxing Agency	Phone	Tax Rate	x Assessed Value	= Tax Amount

## IMPORTANT INFORMATION

(All Section Numbers refer to California Revenue and Taxation Code)

**THIS BILL IS THE RESPONSIBILITY OF THE ASSESSSEE. IF THE PROPERTY HAS BEEN SOLD, DO NOT FORWARD THIS BILL TO THE NEW OWNER.**

1. **PAYMENT OF TAXES:** Payments should be in the exact amount of the total due. Taxes may be paid by mail, in person or online at [venturapropertytax.org](http://venturapropertytax.org).
  - a) *Checks* are accepted in person, mailed to the payment processing center or mailed to the Treasurer-Tax Collector's office. Remittance by mail must be USPS postmarked on or before the delinquent date to avoid penalty. Funds are electronically deposited and may be withdrawn from your accounting the same day your payment is received.
  - b) *Cash* is accepted in person at the Treasurer-Tax Collector's office only during normal business hours.
  - c) *Electronic Checks* (eChecks) are accepted online at [venturapropertytax.org](http://venturapropertytax.org). Processor fees (or convenience fees) are charged by the payment processor and are not collected by Ventura County. eCheck payments are given a confirmation receipt upon completion of the transaction, however it may take several days for the processing to finish and is based solely on the information provided by the taxpayer. If account or routing numbers are entered incorrectly, it may result in a returned payment in which additional penalties and fees may apply.
  - d) *Credit Cards* are accepted online at [venturapropertytax.org](http://venturapropertytax.org). Processor fees (or convenience fees) are charged by the payment processor and are not collected by Ventura County.
  - e) *Online Bill Pay* made through your banking institution must include your bill number(s) and be received by the Tax Collector on or before the delinquency date to avoid penalties. Your banking transaction may not be processed the same day you submit the request and may not be USPS postmarked, which could result in delinquency. Please ensure to process your payment well in advance of the delinquency date to minimize the potential for late penalties.
2. **CHARGE FOR RETURNED PAYMENTS:** A \$50.00 charge per statement will be added for all items returned by the bank for any reason.
3. **ASSESSMENT:** Annually, the County Assessor assesses all taxable property in the County, except State assessed property, to the persons owning, claiming, possessing or controlling it on the January 1 lien date. (\$405). You have the right to an informal assessment review by contacting the Assessor's Office at 805-654-2181 or their website [assessor.countyofventura.org](http://assessor.countyofventura.org).
4. **ASSESSMENT APPEALS:** If you disagree with the assessment on the tax bill, you may file an Assessment Appeal Application with the Clerk of the Board starting July 2, 2023 through September 15, 2023. Information on filing an Assessment Appeal Application is available on the Clerk of the Board's webpage at [www.ventura.org/cob/aab](http://www.ventura.org/cob/aab), at the Clerk of the Board Office located at 800 S. Victoria Avenue, Ventura or by calling (805) 654-2251. It is important to know the Assessment Appeals Board or Hearing Officer cannot grant or deny exemptions.
5. **TAX LIEN DATE:** All tax liens attach annually as of the lien date, January 1, preceding the fiscal year for which the taxes are levied. (\$2192 & 2901)
6. **OWNER OF RECORD ON TAX LIEN DATE:** Unsecured property is assessed to the owner of record on the lien date, January 1. Ownership on the lien date determines the obligation to pay the taxes. **The disposal of property after the lien date does not relieve the assessee of the tax liability.** (\$19, 23, 405, & 2951)
7. **FISCAL YEAR:** This tax bill is levied for the fiscal year, July 1 to June 30, based on ownership on January 1.
8. **DELINQUENCY DATE:**
  - (a) Taxes billed on the Unsecured Roll as of July 31, will become delinquent if unpaid at the close of business on August 31st and thereafter subject to a delinquent penalty of 10%. Taxes added to the Unsecured Roll after July 31st are delinquent if unpaid by the close of business on the last day of the month following the bill month and thereafter subject to a delinquent penalty of 10%.
  - (b) If the Unsecured Property taxes plus applicable penalties are still unpaid by the close of business on the last day of the second month following the application of the 10% penalty, an additional penalty of 1.5% per month will attach on the first day of each month thereafter, until the total amount due is paid or until the time a court judgment is entered for the amount of any unpaid taxes and penalty, whichever occurs first.
  - (c) If Unsecured Property taxes are unpaid at the close of business on the last day of the third month following the application of the 10% penalty, an additional 23% collection fee will also attach.
  - (d) If any delinquency date falls on a Saturday, Sunday or legal holiday, and the payment is received by the close of business on the following business day, any penalty to which the tax becomes subject will not apply. (\$2922)
9. **ENFORCEMENT OF PAYMENT:** Delinquency will result in further action by the tax collector to enforce payment of the tax and all statutory penalties. Enforcement actions include the recording of a tax lien (\$2191.3), Interagency Intercept Collection Program (California Government Code §12419.2, 12419.7, 12419.9, 12419.10, and 12419.11), the seizure of funds and/or sale of personal property, improvements and possessory interests belonging to or assessed to the assessee (\$2951). Additional fees may attach as a result of any of these actions.
10. **ADDRESS CHANGES:** Requests for changes in address must be made through the Ventura County Assessor. For forms and information, please visit <http://assessor.countyofventura.org>.

**Contact Information:**

For questions regarding payments, collections or delinquent tax enforcement: <b>Treasurer-Tax Collector</b> (805) 654-3744   <a href="mailto:HelpingHand@ventura.org">HelpingHand@ventura.org</a> <a href="http://www.ventura.org/TTC">www.ventura.org/TTC</a>	For questions regarding assessed value, exemptions, change of address or property ownership: <b>Assessor</b> (805) 654-2181   <a href="mailto:Assessor.Info@ventura.org">Assessor.Info@ventura.org</a> <a href="http://assessor.countyofventura.org">assessor.countyofventura.org</a>	For questions regarding tax rates or calculations: <b>Auditor-Controller</b> (805) 654-3181   <a href="mailto:audplax@ventura.org">audplax@ventura.org</a> <a href="http://www.ventura.org/auditor-controllers-office">www.ventura.org/auditor-controllers-office</a>
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COUNTY OF VENTURA  
TREASURER-TAX COLLECTOR  
800 SOUTH VICTORIA AVENUE  
VENTURA, CA 93009-1290

**Owner of Record as of January 1, 2023:**

## **2023/24 TAX BILL**

**UNSECURED**

## **COUNTY-CITIES-SCHOOLS-SPECIAL**

## DISTRICTS OF VENTURA COUNTY

Fiscal Year July 01, 2023 to June 30, 2024

BED BATH & BEYOND OF CALIF LLC

**650 LIBERTY AVE  
UNION NJ 07083-8130**

**Sue Horgan**  
**Treasurer-Tax Collector**  
**(805) 654-3744**  
**[www.venturapropertytax.org](http://www.venturapropertytax.org)**

**Property Description:** Business Property  
**SITUS Address:** 121 S Westlake, Unit 0101, Thousand Oaks  
**Doing Business As:** Bed Bath & Beyond #138

Property Number: 2007017-0004	Parcel Number (APN): 698-0-020-175	Tax Rate Area (TRA): 08086	Assessment Number: 202300010512	Assessment Revision: 00	
BILL Number: 202300010512	BILL Revision: 00	Effective Tax Year: 2023/24	Billed Tax Year: 2023/24	Billed Date: 07/24/2023	
<b>Value Type</b>	<b>Old Value</b>	<b>New Value</b>			
Land & Minerals			Taxing Agency	Phone	Tax Rate
Structure			14001101 - PROP 13 MAXIMUM 1% TAX	805-654-3181	1.000000
Fixture		380,500	12001103 - UNISCH BD CONEJOVLY #2	805-383-1982	0.028600
Trees & Vines			12015103 - VTA COMM COLLEGE BD	805-383-1982	0.014200
Total Land and Improvement Value:		380,500	18750101 - METROPOLITAN WTR	666-807-6664	0.003500
Personal Property		161,800			
Boats or Aircraft					
Total Gross Value:		542,300			
Exemptions					
Total Net Value:		542,300			
10% §463 Penalty					
Total Assessed Value:		542,300			
R&T Codes:					
Other Exemptions:					
Due Date: August 31, 2023				TOTAL TAX DUE:	
				\$5,674.08	

**The following penalties and fees will be added to delinquent bills:**

Additional Charges	
Taxes	\$5,674.08
Definquent Penalty 10%	
Interest 1.5%	
Cost \$30	
Collection Fee 23%	
Tax Collector Fees	
506 Interest	
<b>Total Amount:</b>	<b>\$5,674.08</b>
<b>Amount Paid:</b>	<b>\$0.00</b>
<b>Amount Due:</b>	<b>\$5,674.08</b>

Date	Name	Rate	Add'l Amount
If paid after August 31, 2023	Delinquent Penalty \$2922	10%	\$567.40
If paid after October 31, 2023	Interest \$2922	1.5% per month	\$85.11 per month
If paid after November 30, 2023	Collection Cost \$2922	23%	\$1,305.03

**Notes to Taxpayer:**

THE SALE OR DISPOSAL OF THE PROPERTY DESCRIBED HEREIN AFTER JANUARY 1 OF THE EFFECTIVE TAX YEAR DOES NOT RELIEVE THE OWNER OF RECORD OF THIS BILL.

2023/24 UNSECURED

Property Number: 2007017-0004

Bill Number: 202300010512

Bill Revision: 00

Assessment Number: 202300010512

Effective Tax Year: 2023/24

Assessment Revision: 00

Make check payable to: VC TAX COLLECTOR

If paid after Aug. 31: \$6,241.48

If paid after Oct. 31: \$6,326.59

If paid after Nov. 30: Call (805) 654-3744 for payoff.

Save time, paper and stamps:

Pay online at [www.venturapropertytax.org](http://www.venturapropertytax.org)

COUNTY OF VENTURA  
TREASURER-TAX COLLECTOR  
PO BOX 845642  
LOS ANGELES, CA 90084-5642

Taxing Agency	Phone	Tax Rate	x Assessed Value	= Tax Amount

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10. **ADDRESS CHANGES:** Requests for changes in address must be made through the Ventura County Assessor. For forms and information, please visit <http://assessor.countyofventura.org>.

**Contact Information:**

For questions regarding payments, collections or delinquent tax enforcement: <b>Treasurer-Tax Collector</b> (805) 654-3744   <a href="mailto:HelpingHand@ventura.org">HelpingHand@ventura.org</a> <a href="http://www.ventura.org/TTC">www.ventura.org/TTC</a>	For questions regarding assessed value, exemptions, change of address or property ownership: <b>Assessor</b> (805) 654-2181   <a href="mailto:Assessor.info@ventura.org">Assessor.info@ventura.org</a> <a href="http://assessor.countyofventura.org">assessor.countyofventura.org</a>	For questions regarding tax rates or calculations: <b>Auditor-Controller</b> (805) 654-3181   <a href="mailto:audptax@ventura.org">audptax@ventura.org</a> <a href="http://www.ventura.org/auditor-controllers-office">www.ventura.org/auditor-controllers-office</a>
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